

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE: : Chapter 11
SEARS HOLDINGS CORPORATION, et al. : Case No. 18-23538-RDD
: (Jointly Administered)
: **Hearing Date: 10/15/2020 10:00am EST**
: **Response deadline: 10/9/2020 4:00pm EST**
: **Relates to Docket No. 8452, Claim 20187**
:

**RESPONSE OF CLERMONT COUNTY, OHIO TREASURER TO DEBTOR'S
TWENTY-SECOND OMNIBUS OBJECTION TO PROOFS OF CLAIM
(PROPERTY TAX CLAIMS)**

Now Comes the Clermont County, Ohio Treasurer (“the Treasurer”), by and through counsel, and for its Response to Debtors’ Twenty-Second Omnibus Objection (Doc. No. 8452, the “Objection”), states as follows:

Claim No. 20187

Debtors appear to seek disallowance of Treasurer’s property tax claim, Proof of Claim No. 20187, in its Exhibit “B”, attached to Debtors’ Objection, due to the claim not being adequately supported. Treasurer’s claim sets forth an amount due of \$102,080.01 for personal property taxes which first became due and owing by KMart Corporation to the Treasurer on August 12, 2002 in accordance with Ohio Revised Code Chapters 5711 and 5719, and which includes interest and penalties through the filing of the claim. See tax bill attached as Exhibit A.

The tax amount initially assessed against Debtors in the amount of \$70,332.86 was not challenged by Debtors as incorrect, and as of this date, the taxes, penalties, and interest duly assessed against Debtors remain unpaid and the debt has not been discharged. Debtors therefore remain liable for the full amount of taxes which became due on August 12, 2002, along with statutory penalties and interest set forth in Exhibit A.

Wherefore, the Treasurer objects to the disallowance and expungement of its Claim No. 20187, and respectfully requests that Debtor's Objection be denied as to the Clermont County, Ohio Treasurer's Claim.

Respectfully submitted,

CLERMONT COUNTY PROSECUTING ATTORNEY
D. VINCENT FARIS



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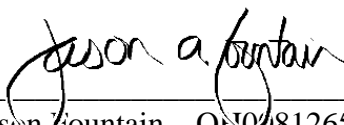
CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Response to Objection was served upon the following by electronic notice or USPS delivery on this 8th day of October, 2020:

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Jason Fountain – OR10081265
Assistant Prosecuting Attorney

Statement of Personal Property

K Mart Corporation
P O Box 92700
Hoffman Est, IL 60179

0011597

Year	Dist	Rate	Date		List Value	Exemption	Penalty	Taxable	Taxes	Penalty	Interest	Balance
1999	18	93.16	08/09/1999	RET								\$0.00
			03/09/2005	ADJ	(11,540)			(11,540)	(\$1,075.07)		(\$395.73)	(\$1,470.80)
			03/09/2005	REF					\$1,075.07		\$395.73	\$0.00
			Due on Filing		(11,540)	0	0	(11,540)	\$0.00	\$0.00	\$0.00	\$0.00
2002	18	97.36	08/12/2002	RET	722,400			722,400	\$70,332.86			\$70,332.86
			10/21/2002	PEN						\$7,033.29		\$77,366.15
			11/30/2002	INT							\$451.04	\$77,817.19
			12/31/2002	INT							\$451.04	\$78,268.23
			08/11/2004	ADJ	122,330			122,330	\$11,910.05		\$1,127.88	\$91,306.16
			07/22/2005	ADJ	(122,330)			(122,330)	(\$11,910.05)		(\$1,624.53)	\$77,771.58
			11/30/2010	INT							\$22,823.07	\$100,594.65
			01/31/2011	INT							\$123.78	\$100,718.43
			03/31/2011	INT							\$123.78	\$100,842.21
			05/31/2011	INT							\$123.78	\$100,965.99
			06/30/2011	INT							\$61.89	\$101,027.88
			07/31/2011	INT							\$61.89	\$101,089.77
			08/31/2011	INT							\$61.89	\$101,151.66
			09/30/2011	INT							\$61.89	\$101,213.55
			10/31/2011	INT							\$61.89	\$101,275.44
			11/30/2011	INT							\$61.89	\$101,337.33
			01/31/2012	INT							\$61.89	\$101,399.22
			02/29/2012	INT							\$61.89	\$101,461.11
			03/31/2012	INT							\$61.89	\$101,523.00
			04/30/2012	INT							\$61.89	\$101,584.89
			05/31/2012	INT							\$61.89	\$101,646.78
			06/30/2012	INT							\$61.89	\$101,708.67
			07/31/2012	INT							\$61.89	\$101,770.56
			08/31/2012	INT							\$61.89	\$101,832.45
			09/30/2012	INT							\$61.89	\$101,894.34
			10/31/2012	INT							\$61.89	\$101,956.23
			11/30/2012	INT							\$61.89	\$102,018.12
			12/31/2012	INT							\$61.89	\$102,080.01
			Due on Filing		722,400	0	0	722,400	\$70,332.86	\$7,033.29	\$24,713.86	\$102,080.01
2003	18	96.61	08/20/2003	RET	677,470			677,470	\$65,450.38			\$65,450.38
			09/22/2003	PMT					(\$65,450.38)			\$0.00
			07/22/2005	ADJ	89,870			89,870	\$8,682.34		\$649.43	\$9,331.77
			09/30/2005	INT							\$36.47	\$9,368.24
			10/31/2005	INT							\$14.76	\$9,383.00
			11/30/2005	INT							\$14.76	\$9,397.76
			12/20/2005	PMT					(\$8,682.34)		(\$715.42)	\$0.00
			Due on Filing		767,340	0	0	767,340	\$0.00	\$0.00	\$0.00	\$0.00
2004	18	103.26	08/13/2004	RET	662,120			662,120	\$68,370.51			\$68,370.51
			09/20/2004	PMT					(\$68,370.51)			\$0.00
			Due on Filing		662,120	0	0	662,120	\$0.00	\$0.00	\$0.00	\$0.00
2005	18	103.26	08/10/2005	RET	511,920			511,920	\$52,860.86			\$52,860.86
			09/12/2005	PMT					(\$52,860.86)			\$0.00
			Due on Filing		511,920	0	0	511,920	\$0.00	\$0.00	\$0.00	\$0.00
2006	18	107.16	08/08/2006	RET	384,310			384,310	\$41,182.66			\$41,182.66
			09/12/2006	PMT					(\$41,182.66)			\$0.00

EXHIBIT

Statement of Personal Property

Continued

K Mart Corporation
P O Box 92700
Hoffman Est, IL 60179

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Year	Dist	Rate	Date		List Value	Exemption	Penalty	Taxable	Taxes	Penalty	Interest	Balance
2006	18	107.16	07/03/2008	ADJ	2,620			2,620	\$280.76		\$23.34	\$304.10
			08/25/2008	PMT					(\$280.76)		(\$23.34)	\$0.00
				Due on Filing	386,930	0	0	386,930	\$0.00	\$0.00	\$0.00	\$0.00
2007	18	107.36	08/16/2007	RET	269,270			269,270	\$28,908.83			\$28,908.83
			09/17/2007	PMT					(\$28,908.83)			\$0.00
				Due on Filing	269,270	0	0	269,270	\$0.00	\$0.00	\$0.00	\$0.00
2008	18	107.36	08/13/2008	RET	276,500			276,500	\$29,685.04			\$29,685.04
			09/03/2008	PMT					(\$29,685.04)			\$0.00
				Due on Filing	276,500	0	0	276,500	\$0.00	\$0.00	\$0.00	\$0.00
					Surplus:		0.00	Total Due	\$70,332.86	\$7,033.29	\$24,713.86	\$102,080.01

EXHIBIT